IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

TUESDAY, THE 6TH NOVEMBER 2007 / 15TH KARTHIKA 1929

WP(C).No. 32895 of 2007(N)

PETITIONER:

M/S. CHEERANS AUTO AGENCIES,
SANKARA IYER ROAD, THRISSUR-6, REPRESENTED BY ITS MANAGING PARTNER, JAMES V.CHEERAN.

BY ADV. SMT.S.K.DEVI
SRI.SANTHOSH P.ABRAHAM

RESPONDENTS:

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1. THE INTELLIGENCE OFFICER (INVESTIGATION BRANCH), DEPT. OF COMMERCIAL TAXES, THRISSUR.

2. THE APPELLANTE TRIBUNAL,
COMMERCIAL TAXES, ADDL. BENCH, PALAKKAD,
NOORANI, PALAKKAD-678 004.

BY G.P. SRI.GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 06/11/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ANTONY DOMINIC, J.

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W.P.(C) No.32895 of 2007

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Dated this the 6th day of November, 2007.

JUDGMENT

Exts.P1 and P2 are penalty orders against which appeals filed were rejected by Ext.P3. The petitioner pursued the matter and filed Exts.P4 and P5 appeals before the Tribunal. It is submitted that these appeals are pending along with Exts.P6 and P7 stay petitions. At this stage the petitioner has filed this W.P. apprehending that recovery proceedings will be initiated.

2. Taking into account the pendency of Exts.P4 and P5 appeals and also the fact that the Tribunal has not been notified under the KVAT Act, I am disposing of this W.P. with the following directions. Immediately on the Tribunal being notified under the KVAT Act, the appeals Eaxts.P4 and P5 shall be heard and disposed of. In the meantime, further proceedings pursuant to Exts.P1 and P2 shall be deferred on the petitioner remitting rupees one lakh fifty thousand within a period of one month.

ANTONY DOMINIC
Judge

pms